



TAMIL NADU GOVERNMENT GAZETTE

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Part II—Section 2

**Notifications or Orders of interest to a Section of the public
issued by Secretariat Departments.**

NOTIFICATIONS BY GOVERNMENT

COMMERCIAL TAXES AND REGISTRATION DEPARTMENT

REDUCTION OF REGISTRATION FEE PAYABLE UNDER THE REGISTRATION ACT

[G.O. Ms. No.77, *Commercial Taxes and Registration (J2), 29th March 2025,*
பங்குனி 15, குரோதி, திருவனந்தபுரம் ஆண்டு-2056.]

No. II(2)/CTR/261(j)/2025.

Whereas the Governor of Tamil Nadu is of the opinion that it is necessary so to do in the public interest, in exercise of the powers conferred by section 78-A of the Registration Act, 1908 (Central Act XVI of 1908), he, hereby, reduces the fee payable under Article 1(a) of the Table of Fees prepared under section 78 of the said Act at the rate of Rupee one per Rupees hundred or part thereof on the value or amount on which stamp duty under Indian Stamp Act, 1899 (Central Act II of 1899) is payable in respect of instruments of conveyance on sale of immovable properties in favour of a woman or women purchaser(s) only, subject to following conditions:-

- (i) The said concession shall be applicable only if the purchaser of the property, under the instrument to be registered, is a woman or if it is jointly purchased, then all the purchasers should be women;
- (ii) No refund of registration fee shall be granted where the registration fee has already been paid by any of the parties to such instrument, prior to the date of publication of this Notification;
- (iii) The value of the property should be up to Rs.10,00,000/- (Rupees ten lakh only) as per the market value/guidelines rate prevailing on the date of presentation of the document for registration and a single property should not be deliberately split into many parts to avail this concession;
- (iv) If the value of the property is more than Rs.10,00,000/- (Rupees ten lakh only), then this concession will not be applicable. In cases where building inspection is required after registration of property and during the said inspection, if it is found out that the value of the property is above Rs.10,00,000/- (Rupees ten lakh only), then this concession will not be applicable and the registration fees which has been reduced has to be paid;

(v) If the property is sent for determination of market value under section 47A(1) of the Indian Stamp Act, 1899 (Central Act II of 1899), the concession shall be given only after the value is determined by the Collector or the Chief Controlling Revenue Authority or the High Court of Madras, as the case may be.

2. This Notification shall come into force with effect on and from the 1st April, 2025.

KUMAR JAYANT,
Additional Chief Secretary to Government.